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**FILED IN THE
U.S. DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON**

JUN 29 2010

JAMES R. LARSEN, CLERK
DEPUTY
SPOKANE, WASHINGTON

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WASHINGTON**

SHARON A. BRIDGE SUMNER,)
Plaintiff,)
v.)
ANDREW S. ASDELL, Tax)
Compliance Officer; MAXIMILLIAN)
EDWARDS, Revenue Officer;)
MARGE KENT, Revenue Officer; and)
THE UNITED STATES OF)
AMERICA;)
Defendants.)
No.CV-10-207-EFS
PLAINTIFF'S
MOTION FOR
TEMPORARY
RESTRANING
ORDER

Plaintiff, pursuant to Fed.R.Civ.P 65(b), by her attorney, moves this Court for an Order restraining Defendants and each of them from levying and continuing to levy on her wages and further to restrain and enjoin Defendants from levying upon or

Motion for Temporary Restraining Order - 1

1 selling any other property belonging to Plaintiff for a period
2 ending ten days from the date of said Order. This motion also
3 seeks an order to Defendants and each of them to appear within
4 ten days of the date of said order there to show cause why a
5 preliminary injunction enjoining Defendants from levying upon
6 Plaintiff's wages or any other property of Plaintiff should not be
7 issued.
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10 Plaintiff's salary at CSL Plasma was levied on by
11 Defendants on June 16, 2010, in an effort to make Plaintiff's
12 husband cooperate and pay taxes that Plaintiff does not owe.
13 This action is timely brought within the nine month period of 26
14 U.S.C. § 6532(c)(1). Plaintiff's affidavit filed herein establishes
15 the facts that she is not the taxpayer that owes Defendants and
16 is current on all tax obligations owed by her. The Affidavit also
17 proves that Plaintiff has a separate property agreement with her
18 husband.
19

20 This motion is supported by the Complaint verified by
21 Plaintiff. It is further supported by the Affidavit of Plaintiff and
22

23 Motion for Temporary Restraining Order - 2
24

1 the Memorandum of Authorities filed herein.
2

3 Immediate and irreparable injury will continue to result to
4 the Plaintiff if the IRS levies on Plaintiff's salary is continued.
5
6 The reasons are that the actions of the Defendants will cause
7 unconstitutional deprivation of notice, opportunity to defend and
8 loss of superior rights to Plaintiff's earnings. Defendant has
9 levied without adjudication, prior right to notice and opportunity
10 to defend and without adjudication of nominee, alter ego or
11 transferee liability. A levy under these circumstances violates
12 the fundamental constitutional protection of due process.
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15 Informal notice was given on June 25 and 28, 2010, to
16 Defendant Marge Kent, a representative of all Defendants and
17 also was delivered to the U.S. attorney's office in Spokane,
18 Washington.
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28 Motion for Temporary Restraining Order - 3

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2 DATED this 29th day of June, 2010.
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5 Respectfully Submitted,
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7 ROBERT E. KOVACEVICH
8 Attorney for Petitioner
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10 Spokane, WA 99201
11 Tax Court No. KR0460
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28 Motion for Temporary Restraining Order - 4

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